

PROPERTY TAXES AUTHORIZED TO BE LEVIED

Prepared by the Office of Legislative Research and General Counsel
June 4, 2008

Purpose of Levy	Maximum Rate or Amount	Utah Code Citation	Entity*				
			Cty	Co	LD	SD	Other
10% of Basic (Debt Service, School Buildings, Buses, Equipment, Textbooks, Supplies)	District may levy a rate that will raise up to 10% of the cost of the basic program.	53A-17a-145				X	
Basic Levy	Set by Utah State Tax Commission. (Commission is required to certify a rate that will generate \$260,731,750 in revenues during FY 2008-09.)	53A-17a-135				X	
Basic Local District	.0008/\$ Taxable Value	17B-1-1002			X		
Board Approved Leeway	.0004/\$ Taxable Value	53A-17a-134				X	
Canal, Water Ditches, or Water Pipes for Artificial Light and Power Purposes, Irrigation, or Domestic Use	.0008/\$ Taxable Value	10-8-94					T
Capital Improvements	District may levy a rate that will raise up to .2% of all taxable value in the district.	53A-16-110				X	
Cemetery Maintenance	.0004/\$ Taxable Value	17B-1-1002			X		
Capital Outlay	.0024/\$ Taxable Value of which .0002/\$ Taxable Value may be used for Maintenance of School Plants	53A-16-107				X	
Drainage District	.0004/\$ Taxable Value	17B-1-1002			X		
Federal Public Law 81-874 (Impact from Federal Installations) Funding Shortfall	.0008/\$ Taxable Value	53A-17a-143				X	
Fire Protection District	.0008/\$ Taxable Value	17B-1-1002			X		
General Fund	.0032/\$ Taxable Value of	59-2-908		X			

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			Cty	Co	LD	SD	Other
	with total taxable value more than \$100,000,000 .0036/\$ Taxable Value of total taxable value less than \$100,000,000						
General Purposes	.007/\$ Taxable Value	10-5-112					T
General Purposes	.007/\$ Taxable Value	10-6-133	X				
General State Purposes	.00048/\$ Taxable Value	59-2-901					ST
Guaranty Fund	.0002/\$ Taxable Vale	11-42-701					LE
Hospitals (City of Third, Fourth, or Fifth Class or a Town)	.001/\$ Taxable Value	10-8-90 10-8-91	X				T
Improvement District	.0008/\$ Taxable Value	17B-1-1002			X		
Indigent Inmate Defense Fund (County of Third, Fourth, Fifth, or Sixth Class)	.0001/\$ Taxable Value	77-32-501		X			
Judgments for Recovery of Taxes Unlawfully Collected	Statute provides that "taxing entity may levy a tax to pay its share of the judgment"	59-2-1330					PS
K-3 Reading Improvement Program	.000121/\$ Taxable Value	53A-17a-151				X	
Library	.001/\$ Taxable Value	9-7-401	X				
Library	.001/\$ Taxable Value	9-7-501 9-7-510		X			
Local Health Departments	.0004/\$ Taxable Value	26A-1-117					
Metropolitan Water District	.0005/\$ Taxable Value	17B-1-1002			X		
Mosquito Abatement District	.0004/\$ Taxable Value	17B-1-1002			X		
Pay Outstanding Warrants on Guaranty Funds	.0002/\$ Taxable Value	11-42-705					LE
Payment of Claims, Settlements, or Judgments	.0001/\$ Taxable Value	63G-7-704					PS

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			Cty	Co	LD	SD	Other
Planetarium	.00004/\$ Taxable Value	17-37-1		X			
Public Transit District	.0004/\$ Taxable Value	17B-1-1002			X		
Recreation	No limit	11-2-6 11-2-7	X	X		X	M
- Service Area Located in a County of the First Class Providing Fire Protection, Paramedic, and Emergency Services	.0023/\$ Taxable Value	17B-1-1002			X		
- Each Other Service Area	.0014/\$ Taxable Value						
Statewide Assessing and Collecting Levy	.0003/\$ Taxable Value (In some counties proceeds from this levy is forwarded to the state for redistribution to other counties). .0002 of the .0003 is a mandatory levy.	59-2-906.1 59-2-1602 (Eff. 1/1/09)		X			
Tax Stability and Trust Fund	.0001/\$ Taxable Value	17-36-51		X			
Transportation	.0003/\$ Taxable Value	53A-17a-127				X	
Voted Leeway Program	.002/\$ Taxable Value	53A-17a-133				X	
Water Conservancy District +	.0001/\$ Taxable Value prior to construction. .0002/\$ Taxable Value thereafter.	17B-1-1002 17B-2a-1006			X		
Water Conservancy District -- Colorado River Water -- Lower Basin +	.001/\$ Taxable Value	17B-2a-1006			X		
Water Conservancy District -- Colorado River Water -- Upper Basin +	.0004/\$ Taxable Value	17B-2a-1006			X		
Water Purifying and Sewage Disposal Facilities	.0008/\$ Taxable Value	10-7-14.2					M

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			Cty	Co	LD	SD	Other
Water, Sewerage, Drainage, Flood Control, Garbage, Health Care, Transportation, Recreation, Fire Protection, Jail Facilities, Street Lighting, Emergency Dispatch, Animal Control, and Federal Mineral Lease Funding	May "levy a tax on all taxable property within the service district."	17D-1-105	X		X		M
Zoos	.0002/\$ Taxable Value	17-38-1		X			

* Cty = Cities, Co = Counties, LD = Local Districts, SD = School Districts, Other = LE (Local Entities); M (Municipalities); PS (Political Subdivisions); ST (State); T (Town).

+ A property tax levied in accordance with Section 17B-2a-1006 is levied by a board of trustees comprised of non-elected members.